



Name _____

Account #: _____

Address _____

City _____

State _____

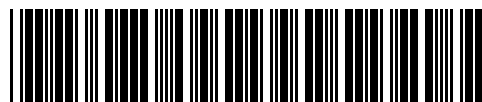
Zip _____

WV/IT-101Q
rtL049 v.11

WEST VIRGINIA EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

Quarter Ending: _____	Due Date: _____	See instructions on reverse side before completing this form. Please type or print within the boxes.	AMENDED <input type="checkbox"/>
Part 1: Complete Lines 1-10			
1. Number of employees who received wages, tips and other compensation for the quarter			
2. Wages, tips and other compensation for the quarter			
3. Total WV income tax withheld from wages, tips and other compensation for the quarter			
4. WV _____ Liability	5. WV _____ Liability	6. WV _____ Liability	7. Total WV Liability for Quarter (Must Equal Line 3)
8. Total payments for the quarter			
9. Balance due (If line 7 is greater than line 8, enter difference here)			
10. Overpayment (If line 8 is greater than line 7, enter difference here)		Refund <input type="checkbox"/>	
Part 2: Tell us about your business. If not applicable to your business, leave blank.			
If your business has stopped paying wages, check here <input type="checkbox"/> and enter final date you paid wages			<div style="display: flex; justify-content: space-between; width: 100px;"> MMDDYYYY </div>
Part 3: Sign your return.			
Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of Preparer other than Taxpayer)	(Address)	(Date)	

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
Tax Account Administration Div
P. O. Box 1667, Charleston, WV 25326-1667
FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
For more information visit our web site at: www.wvtax.gov
File online at <https://mytaxes.wvtax.gov>



P 4 3 2 0 1 0 0 1 W

West Virginia Employer's Quarterly Return of Income Tax Withheld

Effective January 1, 2009, the due dates for returns and payments were changed to closely follow the IRS Schedule. For additional information about these changes, see Administrative Notice 2009-02 located at www.wvtax.gov

Online: You may view your tax accounts, file tax returns, and make payments online by registering for MyTaxes. Visit the website at <https://mytaxes.wvtax.gov>

Payment: Monthly payments are required. Payments are submitted separately from returns. Payments accompanied by **Form WV/IT-101V** are due by the **15th of the month following** the close of the month.

Underpayment: Enclose a payment for the Balance Due (Line 9) with this form. *Payments received after the 15th of the following month are LATE. Interest and penalty will be assessed.*

Return: A separate Quarterly return is required for each quarter in the calendar year. The return, **Form WV/IT-101Q**, is due by the **last day of the month following** the close of the quarter. The return must be completed and submitted to the West Virginia State Tax Department even if you had no employees and no tax has been withheld.

Changes: If it becomes necessary to change your filing frequency during the year, please notify the Internal Auditing Division. Your Withholding Tax account will be adjusted accordingly and, if necessary, additional forms will be issued.

Amended: To correct a previously filed return, please check the box for AMENDED. Please be sure that the period ending date is for the period that needs to be corrected.

Exceptions: Employers who withhold less than \$600 annually or who employ certain domestic and/or household employees will file an Annual return, **Form WV/IT-101A**, and make a separate payment with **Form WV/IT-101V**.

Employers who employ fifty (50) or more employees are required to file and pay electronically. See **Online** instructions. Employers who fail to meet this requirement are subject to a penalty of \$25 per employee.

For Additional Information, please contact:
Taxpayer Services Division
(304) 558-3333
1-800-WVA-TAXS
(800) 982-8297
For the hearing impaired
TDD 1-800-282-9833
Visit our web site
www.wvtax.gov

INSTRUCTIONS FOR COMPLETING FORM WV/IT-101Q

Part 1: Complete Lines and Boxes 1-10

Line 1 - Enter number of employees you had for the quarter. If you had no employees during this period, enter zero.

Line 2 - Enter total amount of compensation paid to these employees for the quarter. If no compensation was paid during this period, enter zero.

Line 3 - Enter total amount of West Virginia Income Tax withheld for the quarter. If no withholding during this period, enter zero.

Box 4 - Enter the total tax liability due for the first month in the quarter. If no liability was accrued during this period, enter zero.

Box 5 - Enter the total tax liability due for the second month in the quarter. If no liability was accrued during this period, enter zero.

Box 6 - Enter the total tax liability due for the third month in the quarter. If no liability was accrued during this period, enter zero.

Box 7 - Enter the total tax liability due for the quarter (sum of month 1 + month 2 + month 3). The amount should be equal to the total income tax withheld from wages (Line 3).

Line 8 - Enter the total payments submitted to the State Tax Department for the quarter. If none, enter zero.

Line 9 - Compare line 8 to box 7, if box 7 is greater than line 8, enter the difference here and follow the **Underpayment** instructions. If box 7 is less than line 8, go to Line 10. If box 7 equals line 8, go to Part 2.

Line 10 - Compare line 8 to box 7, if line 8 is greater than box 7, enter the difference here. The overpayment credit will be applied to the next period. Or, to request a refund, please check the box.

CREDITS AND/OR REFUNDS MAY BE CAPTURED AND APPLIED TO OUTSTANDING TAX LIABILITIES.

Part 2: Tell us about your business. If not applicable to your business, leave blank.

If your business has stopped paying wages, check the box provided and enter the date you last paid wages in the space provided. Complete this section only if you have no employees and do not expect to have employees in the future. **By completing this section, you authorize the closing of your Withholding Tax account.**

Part 3: Sign your return.

An unsigned return is not a valid return! Your return must be signed by a company representative, designated preparer, owner or officer, partner or member. Please include a telephone number should we need to contact you concerning your return.